## UNITED STATES TAX COURT

MARIE D. LUCIEN,		)	PA		
	Petitioner,				
	v.	) )	Docket	No.	19911-18S
COMMISSIONER OF INTERNAL REVENUE,		1			
	Respondent.	<i>1</i>			

## DECISION

Pursuant to agreement of the parties in the above-entitled case it is

ORDERED and DECIDED: That there is no deficiency in income tax due from the petitioner for the taxable year 2016.

## (Signed) Maurice B. Foley Chief Judge

Entered FEB 28 2020

It is hereby stipulated that the Court may enter the foregoing decision in the above-entitled case.

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Date: 2/25/20

Date: 2/26/2020